

HOUSE No. 2308

By Mr. Greene of Billerica, petition of William G. Greene, Jr.,
relative to the notifications for payment of real estate taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT AMENDING THE PROPERTY TAX NOTICE RULES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 60 of the General Laws, as so
2 appearing in the 2002 Official Edition, is hereby amended by
3 striking in line 3 the words “if mailed, it shall be postpaid and
4 directed to the town where the assessed person resided on January
5 first of the year in which the tax was assessed, and, if he resides in
6 a city, it shall, if possible, be directed to the street and number of
7 his residence.” and inserting in place thereof the following:— “the
8 first tax bill or notice, if mailed, shall be postpaid and directed to
9 the town where the assessed person resided on January first of the
10 year in which the tax was assessed, and, if he resides in a city,
11 shall, if possible, be directed to the street and number of his resi-
12 dence. In the event of nonpayment, the collector shall within 60
13 days following the due date for payment of the tax, send an addi-
14 tional tax bill or notice to the person assessed by registered or cer-
15 tified mail directed to the town where the assessed person resided
16 on January first of the year in which the tax was assessed, and, if
17 he resides in a city, if possible, to the street and number of his res-
18 idence. The additional tax bill or notice shall notify the person
19 assessed of the unpaid tax and the consequences of nonpayment.”

1 SECTION 2. Section 3 of chapter 60 of the General Laws, as so
2 appearing in the 2002 Official Edition, is hereby further amended
3 by striking in lines 9 to 10 the sentence “An omission to send a
4 notice under this section shall not affect the validity either of a tax
5 or of the proceedings for its collection.” and inserting in place

6 thereof the following:— “An omission to send the first tax bill or
7 notice under this section shall not affect the validity either of a tax
8 or of the proceedings for its collection. An omission to send any
9 additional tax bill or notice by registered or certified mail shall
10 cancel any interest, penalty or additional charges imposed for non-
11 payment of the tax.”

1 SECTION 3. Section 3 of chapter 60 of the General Laws, as so
2 appearing in the 2002 Official Edition, is hereby further amended
3 by striking in line 11 the words “sending a tax bill or notice” and
4 inserting in place thereof the following:— “sending the first tax
5 bill or notice”.

1 SECTION 4. Section 3 of chapter 60 of the General Laws, as so
2 appearing in the 2002 Official Edition, is hereby further amended
3 by striking in lines 14 to 15 the words “and (b) the fiscal year to
4 which the tax relates.” and inserting in place thereof the follow-
5 ing:— “; (b) the fiscal year to which the tax relates; (c) the
6 amount of the tax; (d) the amount of any interest or penalty
7 imposed upon the tax; (e) the rate of interest or penalty; and
8 (f) the period for which the tax, interest, and/or penalty is due.”

1 SECTION 5. The provisions of this act shall take effect upon
2 its passage.